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## §20–1102.

- (a) If it is in the person's power to comply, a person may not willfully fail or neglect to attend and testify, answer any lawful inquiry, or produce records, documents, or other evidence, in compliance with a subpoena or other lawful order issued under § 20–1023(a) of this title.
- (b) A person may not, with intent to mislead another person in any proceeding under Subtitle 10, Part II of this title:
- (1) make or cause to be made any false entry or statement of fact in any report, account, record, or other document produced in compliance with a subpoena or other lawful order issued under § 20–1023(a) of this title;
- (2) willfully neglect or fail to make or cause to be made full, true, and correct entries in any report, account, record, or other document produced in compliance with a subpoena or other lawful order issued under § 20–1023(a) of this title; or
- (3) willfully mutilate, alter, or by any other means falsify any documentary evidence.
- (c) A person who violates this section is guilty of a misdemeanor and on conviction is subject to imprisonment not exceeding 1 year or a fine not exceeding \$100,000 or both.

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